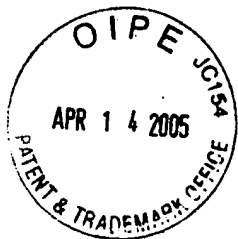


4-15-05

IFW
\$



Attorney docket # IN-12148

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Neff et al.
Serial No.: 10/606,825
Filed: June 26, 2003
Group Art Unit: 1711
Examiner: Cooney, J.M.
For: VISCOELASTIC POLYURETHANE FOAM

PETITION FOR ONE-MONTH EXTENSION OF TIME

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir/Madam:

In response to the Office Action dated December 14, 2004, Applicant hereby petitions for a one-month extension of time. A check in the amount of \$120.00 to cover the fee is attached to this petition.

If any additional fees are necessary to respond to the outstanding Office Action, you are hereby authorized to charge such fees to Deposit Account No. 08-2789 in the name of Howard & Howard. A duplicate copy of this letter is enclosed.

04/18/2005 HTECKLU1 00000058 10606825

01 FC:1251

120.00 DP

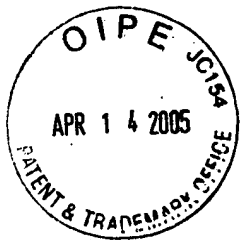
Respectfully submitted,

HOWARD & HOWARD ATTORNEYS

April 14, 2005
Date

Kristopher K. Hulliberger, Registration No. 53,047
Howard and Howard Attorneys, P.C.
The Pinehurst Office Center, Suite 101
39400 Woodward Ave.
Bloomfield Hills, MI 48304-5151
(248) 723-0453

H&H 65,205-158



Attorney docket # IN-12148

CERTIFICATE OF EXPRESS MAILING

I hereby certify that this Petition for a One-Month Extension of Time and fee are being deposited with the United States Postal Service as Express Mail, Label No. EV 618892962 US postage prepaid, in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450, on April 14, 2005.

Sandra Barry
Sandra Barry